

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

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Law and Judicial Department

#### Notification

LD/4/72-C

The Inland Air Travel Tax Act, 1971 (48 of 1971) which was recently passed by the Parliament and assented to by the President of India is hereby published for the general information of public.

V. L. Dandwate, Under Secretary.

Panaji, 13th January, 1972.

#### The Inland Air Travel Tax Act, 1971

#### AN ACT

*to provide for the levy of a tax on inland air travel*

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Inland Air Travel Tax Act, 1971.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall be deemed to have come into force on the 30th day of October, 1971.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) "aircraft" means any aircraft as defined in section 2 of the Aircraft Act, 1934, which is used (whether exclusively or not) for the carriage of passengers; 22 of 1934

(b) "carrier" means a corporation, company or other person undertaking the carriage of a passenger on an inland journey;

(c) "fare" means the total amount of all charges of whatever nature (including charges, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his inland journey;

(d) "inland journey" in relation to a passenger, means—

(i) his journey from any place within the territories to which this Act extends to any other place within the said territories; or

(ii) if his journey is from or to any place in the territories to which this Act extends to or from a place in the State of Jammu and Kashmir, so much of his journey as falls within the said territories,

but does not include, in either case, a journey which is performed on a through international ticket and which precedes, or forms part of a series of journeys preceding, or follows, or forms part of a series of journeys following, a journey to or from a place outside India on the same ticket.

*Explanation.*—For the purpose of determining the portion of journey referred to in sub-clause (ii) falling within the territories to which this Act extends, the journey referred to therein shall be deemed to terminate at, or, as the case may be, commence from, Amritsar irrespective of whether the aircraft by which the passenger is travelling over-flies or halts at Amritsar;

(e) "passenger" means any person travelling on board an aircraft on an inland journey on payment of his fare whether at full rates or concessional rates.

3. **Inland air travel tax.**—(1) Subject to the provisions of this Act, there shall be levied and paid to the Central Government in respect of every inland journey by a passenger a tax (hereinafter referred to as the inland air travel tax) at the rate of five per cent, of the fare for such journey:

Provided that no such tax shall be levied under this sub-section in respect of any journey commencing on or before the 14th day of November, 1971.

(2) In accordance with rules made under this Act, the inland air travel tax shall be collected by the carrier undertaking the carriage of the passengers, or, where the tickets or other relevant documents for such carriage are not issued by such carrier, by the carrier to whom such tickets or other documents relate, as an addition to the fares payable by such passengers and shall be paid to the Central Government.

4. **Rules for computing inland air travel tax.**—In computing the tax leviable under this Act, the following rules shall apply, namely:—

*Rule 1.*—The tax leviable shall, wherever necessary, be rounded off to the nearest rupee, fifty paise and over being counted as one rupee and less than fifty paise being disregarded.

*Rule 2.*—In the case of a journey by a passenger from a place in the territories to which this Act extends to a place in the State of Jammu and Kashmir, the tax leviable shall be computed as if such journey were up to Amritsar.

**Rule 3.**—In the case of a journey by a passenger from a place in the State of Jammu and Kashmir to a place in the territories to which this Act extends, the tax leviable shall be computed as if such journey were from Amritsar.

**5. Power to exempt.**—Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Act.

**6. Penalty.**—Any person contravening the provisions of this Act or of any rule made under this Act shall be liable to a penalty not exceeding one thousand rupees for every such contravention and such penalty may be adjudged by such authority and in such manner as may be specified in the rules made under this Act.

**7. Protection of action taken in good faith.**—No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer or authority of that Government for anything in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

**8. Power to make rules.**—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the returns and other particulars and information which carriers shall furnish, the authorities to whom, and the intervals at which, such returns, particulars and information shall be furnished;

(b) the assessment and collection of the inland air travel tax including the charges for collection payable to carriers, the authorities by whom adjudication of penalty and other functions under this Act are to be discharged, the issue of notices requiring payment of such tax, the manner in which such tax shall be payable, the recovery of any such tax due to the Central Government in the same manner as an arrear of land revenue or in any other manner, and the procedure for claiming refund of any amount paid under this Act;

(c) the powers of authorities referred to in clause (b) to enter, inspect and search any aircraft or any premises of a carrier and to examine any tickets, books of account, returns or other documents for the purpose of carrying out any duty imposed on any such authority by or under this Act:

Provided that the provisions of the Code of Criminal Procedure, 1898, relating to searches shall, so far as they are applicable, apply in relation to searches under rules made under this clause;

(d) the procedure for adjudication of penalty;

(e) appeal and revision in the case of any order made under this Act, the manner in which and the

time within which appeal may be preferred or application for revision may be made and the fees payable therefor;

(f) any other matter which is to be, or may be, provided for by rules under this Act.

(3) Every rule made under this Act shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**9. Repeal and saving.**—(1) The Inland Air Travel Tax Ordinance, 1971, is hereby repealed.

Ord. 19  
of 1971

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

### Notification

LD/4/72-D

The Railway Passenger Fares Act, 1971 (46 of 1971) which was recently passed by the Parliament and assented to by the President of India is hereby published for general information of the public.

V. L. Dandwate, Under Secretary.

Panaji, 13th January, 1972.

### The Railway Passenger Fares Act, 1971

AN  
ACT

*to provide for the levy of a tax on railway fares.*

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

**1. Short title and commencement.**—(1) This Act may be called the Railway Passenger Fares Act, 1971.

(2) It shall be deemed to have come into force on the 22nd day of October, 1971.

**2. Definitions.**—In this Act, unless the context otherwise requires,—

(a) “fare” means the total amount of all charges of whatever nature payable by a passenger or group of passengers in respect of his or their carriage, and includes—

(i) haulage charges for supply of carriages of particular types;

(ii) empty haulage charges on tourist cars and saloons;

(iii) charges for pilot engines; and  
 (iv) charges for dining cars attached to special trains,  
 but does not include —

(i) the tax payable under this Act;  
 (ii) terminal taxes, pilgrim taxes and tolls on bridges;  
 (iii) reservation charges (including reservation charges for sleeping accommodation); and  
 (iv) hire, detention and stabling charges in respect of passenger traffic booked in reserved carriages and special trains;

(b) "passenger" means any person travelling on a railway in any description or class of train or carriage on payment of his fare, whether at full rates or at concessional rates;

(c) "railway" and "railway administration" have the meanings respectively assigned to them in the Indian Railways Act, 1890.

9 of 1890

3. Levy of tax on passenger fares. — (1) Subject to the provisions of this Act, there shall be levied and collected on fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with any railways in any adjacent country, a tax at the rate specified in that behalf in the Schedule:

Provided that no tax shall be levied under this sub-section on fares paid by passengers for journeys commencing on or before the 14th day of November, 1971.

(2) The tax levied under sub-section (1) shall be collected by the railway administration as an addition to the fares and the railway administration shall have all the powers and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890.

9 of 1890

4. Rules for computing tax on passenger fares. — In computing the tax payable under this Act, the following rules shall apply, namely: —

*Rule 1.* — The tax leviable shall, wherever necessary, be rounded off to the nearest multiple of five paise, two and one-half paise and over being counted as five paise and less than two and one-half paise being disregarded.

*Rule 2.* — In the case of return tickets, the tax shall be computed separately with reference to each of the journeys covered by the return ticket as if the said journeys had been performed on separate tickets.

*Rule 3.* — In the case of tickets issued from or to out-agencies or city booking offices, the tax shall be leviable only in respect of the fare attributable to the actual journey by railway.

5. Power to exempt. — Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification

in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Act.

6. Distribution of proceeds of tax. — During each financial year ending on or after the 31st day of March, 1972, there shall be paid to each State (not being a Union territory) such sum of money as bears to the net proceeds of the tax collected under this Act during that year in all the territories of India the same proportion as the aggregate of the fares collected in that State during that year bears to the aggregate of the fares collected in all the territories of India during that year.

7. Power to make rules. — (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, rules so made may —

(a) regulate the collection by or on behalf of the railway administration of the tax levied under this Act and provide for the authority to which, and the time and manner in which, the tax shall be paid;

(b) prescribe the form of the returns to be submitted by any authority collecting the tax and the particulars to be contained therein and the manner in which it is to be verified;

(c) provide for the time at which, and the manner in which, any payments to States under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters relating to such payments.

(3) In making rules under this section, the Central Government may direct that a breach of any of those rules shall be punishable with fine which may extend to one thousand rupees for each such breach.

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

8. Repeal and saving. — (1) The Railway Passenger Fares Ordinance, 1971, is hereby repealed.

Ord. 17  
of 1971

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

## THE SCHEDULE

(See section 3)

Description of traffic	Rate of tax
1. Passengers travelling by railway otherwise than on railway season tickets or mileage coupons—	
(a) where the fare is less than one rupee	Nil
(b) where the fare is one rupee or more	5% of the fare.
2. Passengers travelling by railway on season tickets	5% of the value of each season ticket:
Provided that where the season ticket for travel by any particular class is for journey between two places in respect of which the fare for a single journey ticket of the same class is less than one rupee, the tax payable shall be nil.	
3. Passengers travelling by railway on mileage coupons.	5% of the cost of the coupons or five paise, whichever is more.

## Notification

LD/4/72-E

The Industrial Disputes (Amendment) Act, 1971 (45 of 1971) which was recently passed by the Parliament and assented to by the President of India is hereby published for general information of the public.

V. L. Dandwate, Under Secretary.

Panaji, 13th January, 1972.

## The Industrial Disputes (Amendment) Act, 1971

AN

ACT

*further to amend the Industrial Disputes Act, 1947*

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. **Short title and Commencement.**—(1) This Act may be called the Industrial Disputes (Amendment) Act, 1971.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. **Amendment of section 2.**—In section 2 of the Industrial Disputes Act, 1947 (hereinafter referred to as the principal Act),—

(a) in sub-clause (i) of clause (a), for the words and figures 'the Em-

ployees' State Insurance Corporation established under section 3 of the Employees' State Insurance Act, 1948, or the "Indian Airlines" and "Air-India" Corporations established under section 3 of the Air Corporations Act, 1953, or, the words and figures 'the Industrial Finance Corporation of India established under section 3 of the Industrial Finance Corporation Act, 1948, or the Employees' State Insurance Corporation established under section 3 of the Employees' State Insurance Act, 1948, or the "Indian Airlines" and "Air India" Corporations established under section 3 of the Air Corporations Act, 1953, or the Life Insurance Corporation of India established under section 3 of the Life Insurance Corporation Act, 1956, or' shall be substituted;

(b) after clause (g), the following clause shall be inserted, namely:—

'(gg) "executive", in relation to a trade union, means the body, by whatever name called, to which the management of the affairs of the trade union is entrusted;';

(c) after clause (ll), the following clause shall be inserted, namely:—

'(lll) "office bearer", in relation to a trade union, includes any member of the executive thereof, but does not include an auditor;';

(d) in clause (n), after sub-clause (i), the following sub-clause shall be inserted, namely:—

"(ia) any service in, or in connection with the working of, any major port or dock;".

3. **Insertion of new section 11A.**—After section 11 of the principal Act, the following section shall be inserted, namely:—

"11A. Powers of Labour Courts, Tribunals and National Tribunals to give appropriate relief in case of discharge or dismissal of workmen.—Where an industrial dispute relating to the discharge or dismissal of a workman has been referred to a Labour Court, Tribunal or National Tribunal for adjudication and, in the course of the adjudication proceedings, the Labour Court, Tribunal or National Tribunal, as the case may be, is satisfied that the order of discharge or dismissal was not justified, it may, by its award, set aside the order of discharge or dismissal and direct reinstatement of the workman on such terms and conditions, if any, as it thinks fit, or give such other relief to the workman including the award of any lesser punishment in lieu of discharge or dismissal as the circumstances of the case may require:

Provided that in any proceeding under this section the Labour Court, Tribunal or National Tribunal, as the case may be, shall rely only on the materials on record and shall not take any fresh evidence in relation to the matter."

4. Amendment of section 25FFF. — In section 25FFF of the principal Act, —

(a) in sub-section (1), for the existing *Explanation*, the following *Explanation* shall be substituted, namely: —

*“Explanation.* — An undertaking which is closed down by reason merely of —

(i) financial difficulties (including financial losses); or

(ii) accumulation of undisposed of stocks; or

(iii) the expiry of the period of the lease or licence granted to it; or

(iv) in a case where the undertaking is engaged in mining operations, exhaustion of the minerals in the area in which such operations are carried on;

shall not be deemed to be closed down on account of unavoidable circumstances beyond the control of the employer within the meaning of the proviso to this sub-section.”;

(b) after sub-section (1), the following sub-sections shall be inserted, namely: —

“(1A) Notwithstanding anything contained in sub-section (1), where an undertaking engaged in mining operations is closed down by reason merely of exhaustion of the minerals in the area in which such operations are carried on, no workman referred to in that sub-section shall be entitled to any notice or compensation in accordance with the provisions of section 25F, if —

(a) the employer provides the workman with alternative employment with effect from the date of closure at the same remuneration as he was entitled to receive, and on the same terms and conditions of service as were applicable to him, immediately before the closure;

(b) the service of the workman has not been interrupted by such alternative employment; and

(c) the employer is, under the terms of such alternative employment or otherwise, legally liable to pay to the workman, in the event of his retrenchment, compensation on the basis that his service has been continuous and has not been interrupted by such alternative employment.

(1B) For the purposes of sub-sections (1) and (1A), the expressions “minerals” and “mining operations” shall have the meanings respectively assigned to them in clauses (a) and (d) of section 3 of the Mines and Minerals (Regulation and Development) Act, 1957.”

67 of 1957.

5. Amendment of section 33. — In the *Explanation* to sub-section (3) of section 33 of the principal Act, for the words “an officer”, the words “a member of the executive or other office bearer” shall be substituted.

6. Amendment of section 36. — In sub-section (1) of section 36 of the principal Act, for the words “an officer”, wherever they occur, the words “any member of the executive or other office bearer” shall be substituted.

7. Amendment of First Schedule. — In the First Schedule to the principal Act, item 18 shall be omitted.

### Notification

LD/4/72-F

The Tax on Postal Articles Act, 1971 (47 of 1971) which was recently passed by the Parliament and assented to by the President of India is hereby published for general information of the public.

V. L. Dandwate, Under Secretary.

Panaji, 13th January, 1972.

### The Tax on Postal Articles Act, 1971

AN

ACT

*to provide for the levy of a tax on certain postal articles.*

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows: —

1. Short title, extent and commencement. — (1) This Act may be called the Tax on Postal Articles Act, 1971.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall be deemed to have come into force on the 15th day of November, 1971.

2. Definitions. — In this Act, unless the context otherwise requires, —

(a) “money order” means a money order referred to in Chapter IX of the Indian Post Office Act, 1898; 6 of 1898.

(b) “phonogram” means a telegraphic message sent to or received from a telegraph office by a subscriber over the telephone;

(c) “postal article” means any letter, letter-card, book, pattern or sample packet, parcel or any other article or thing (not being a postcard or a newspaper transmissible by post as a registered newspaper) which is transmissible by post and for the transmission of which postage is chargeable under the Indian Post Office Act, 1898 and includes a money order, a phonogram and a telegram; 6 of 1898.

(d) “rules” means rules made under this Act;

(e) “telegram” means written matter intended to be transmitted by telegraph;

(f) “telegraph” shall have the same meaning as in clause (1) of section 3 of the Indian Telegraph Act, 1885; 13 of 1885.

(g) "telegraph office" includes a Government telegraph office and a licensed telegraph office, but does not include a military field telegraph office;

(h) words and expressions used but not defined in this Act and defined in the Indian Post Office Act, 1898, shall have the same meanings as in that Act. 6 of 1898.

**3. Levy of tax.** — (1) Subject to the provisions of this Act, there shall be levied and collected on all postal articles transmitted by post or through any telegraph office in the territories to which this Act extends a tax at the rate of five paise for each such article.

(2) The tax levied under sub-section (1) on any postal article shall be collected, as an addition to the postage, fees or charges payable in respect of such article, by the authority empowered under the Indian Post Office Act, 1898 or, as the case may be, the Indian Telegraph Act, 1885 to collect such postage, fees or charges: 6 of 1898. 13 of 1885.

Provided that where the postage, fees or charges payable in respect of a postal article is collected by means of postage stamps, the tax levied under sub-section (1) on such postal article shall be paid and such payment shall be indicated on such article by means of postage stamps issued under the Indian Post Office Act, 1898, and bearing the inscription "refugee relief" whether with or without any other design, picture or inscription. 6 of 1898.

(3) Save as otherwise expressly provided in sub-section (2) or in the rules —

(a) the provisions of the Indian Post Office Act, 1898 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article (not being a phonogram or telegram) as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such postal article; 6 of 1898.

(b) the provisions of the Indian Telegraph Act, 1885 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article being a phonogram or telegram as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such article. 13 of 1885.

**4. Power to reduce or remit.** — Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, reduce or remit, whether prospectively or retrospectively, and subject to such conditions, if any, as it may specify in the notification, the tax payable under this Act in respect of any such postal articles or class of postal articles as may be specified in the notification.

**5. Power to make rules.** — (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

**6. Repeal and saving.** — (1) The Tax on Postal Articles Ordinance, 1971, is hereby repealed. 13 of 1971.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.